

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
January 17, 2019
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, January 17, 2019 at 8:30 AM with Chair T. Layne Van Orden, CPA, presiding. The Board adjourned to Executive Session at 8:31 AM and returned to Regular Session at 9:58 AM. Mr. Jeff Bowers, Legal Counsel, joined the Executive Session at 9:38 AM. Mr. Absec, Ms. Rosholt and Mr. Hunter were excused from the Executive Session from 9:38 AM – 9:58 AM. At 10:54 AM the Board adjourned once again to Executive Session with Mr. Bowers and returned to Regular Session at 11:57 AM. The meeting adjourned at 3:52 PM.

ROLL CALL

The following members of the Board were present:

T. Layne VanOrden, CPA, Chair

Scott Dockins, CPA, Vice-Chair

Jason Peery, CPA, Secretary

James Bell, CPA, Treasurer

Jae Hallett, CPA Member

Cynthia Harmon, CPA Member

Larry Hunter, Public Member

Executive Director Kent Absec and Tami Helton, along with Andrea Rosholt, Legal Counsel, represented Board staff. Jeff Bowers, Legal Counsel, joined the meeting at 9:38 AM and was excused at 12:50 PM. Larry Hunter arrived at 8:32 AM. Jae Hallett was excused at 2:44 PM. Laura Lantz, ISCPA, attended part of the regular session.

1. CONVENE REGULAR SESSION

Mr. Bell moved, and Mr. Dockins seconded, to accept the minutes of the October 18, 2018 Board Meeting Regular Session. Motion carried.

2. EXECUTIVE SESSION

T. Layne Van Orden, Chair, citing *Idaho Code* Section 74-206 (1) (d) & (f) called for a vote to adjourn to Executive Session. The Board voted as follows: Scott Dockins, yes; Jason Peery, yes; James Bell, yes; Jae Hallett, yes; Cynthia Harmon, yes. Larry Hunter was absent for the vote.

3. ACTION ITEMS FROM THE EXECUTIVE SESSION

When the Regular Session resumed, the Board addressed items from the Executive Session.

(A) Approve Minutes: Mr. Dockins moved, and Mr. Hallett seconded, to accept the minutes of the October 18, 2018 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2018-05 Mr. Peery moved, and Mr. Hallett seconded to accept the Investigative Committee's recommendation to approve the Stipulation and Consent Agreement with instruction to Board Staff and Legal Counsel to note in correspondence to the licensee further actions the Board may take should there be a violation of the Agreement or of the peer review rules, issue a Final Order and close the docket. Motion carried.

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
January 17, 2019
REGULAR SESSION

2018-07 Mr. Peery moved, and Mr. Hallett seconded to accept the Investigative Committee's recommendation to approve the Stipulation and Consent Agreement, issue a Final Order and close the docket. Motion carried.

(C) Cease & Desist: No action taken as there were no Cease and Desist dockets.

(D) Approval of Exam Scores and Pass Lists:

Mr. Bell moved, and Ms. Harmon seconded, to approve the Exam scores as presented from 4th Quarter, 2018 and ratify the 4th Quarter Exam Pass List as presented. Motion carried.

(E) License Special Consideration: There were no Licensure Special Considerations.

(F) Performance Evaluations and Merit Pay Increases: There were no performance evaluations or merit pay increases to consider.

4. HEARING for CP-3991

T. Layne VanOrden, Chair, served as Hearing Officer and put the hearing on record at 10:06 AM. The proceedings were recorded by a court stenographer. Mr. VanOrden concluded the hearing of CP-3991 at 10:54 AM. Mr. Hunter recused himself from any participation in the matter.

5. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec provided an update to the Board on the five pending rules before the 2019 Idaho Legislature. Mr. Absec reported the rules were presented to the House Business Committee and is awaiting the date to present to the Senate. 2) Mr. Absec reported on potential proposed rule changes that may go before the 2020 Idaho Legislature. The Board discussed the possibility of making changes to the testing window pertaining to retaking a failed test section on the CPA Exam. Other possible rule changes for consideration include CPE reciprocity, as well as application for reinstatement and reciprocity. Mr. Absec also discussed the possibility of adding a rule pertaining to cybersecurity. The Board will be sent further information for discussion at the April meeting. 3) Mr. Absec reported to the Board the FY20 budget, as approved by the Governor will be presented to JFAC on January 18, 2019. 4) Mr. Absec asked for direction from the Board around the pending changes to Rules 602 and 617. Discussion will be carried over to the April meeting. 5) Mr. Absec briefed the Board on his activities since the last Board meeting.

Treasurer Report: Mr. Dockins moved, and Ms. Harmon seconded to approve the December Treasurer's report for FY2019 as presented by Mr. Bell. Motion carried.

Legal Counsel Report: Ms. Rosholt gave a presentation to the Board on issues pertinent to information that is gathered and found on internet sites that are supported by third parties and can therefore, be out of the control of a licensee. Ms. Rosholt will inquire with other jurisdictions while at the upcoming NASBA Legal Counsel Conference as to how they handle similar situations and make a report at the April meeting. Ms. Rosholt agreed to make a presentation to the Board at their April meeting on the issue of conducting hearings.

6. EXAMINATION

Examination Candidates: Mr. Hunter moved, and Mr. Hallett seconded, to ratify the first-time examination candidates approved since the last Board meeting. Motion carried.

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
January 17, 2019
REGULAR SESSION

10/10/2018 - 1/9/2019

Name	ATT Export Date
Kyle Jace Bergeson	10/10/2018
Raine Elizabeth Yergler	10/10/2018
Esteban Juan Lejardi	10/10/2018
Bonnie Meredith Vogt	10/11/2018
Elisa Anne Bringham-VanOrden	10/11/2018
Miranda Cherie Greer	10/15/2018
Erin Collette Hernandez	10/15/2018
Lucas Matthew Cooperrider	10/18/2018
Michelle Jennifer Orme	10/23/2018
Rylee Marie Beasley	11/1/2018
Russell Jackson Leavitt	11/1/2018
Jordan Wills Grigg	11/1/2018
Michael Kevin Coats	11/21/2018
Laura Crystal Nelson	11/21/2018
William Henry Davis	11/28/2018
Mitchell Randy Hullinger	12/20/2018
Erika Marie Mullikin	12/20/2018
Molly Ann Swanger	1/9/2019
Sarah Jessica Harper	1/9/2019
Dallin Todd Erickson	1/9/2019

7. NEW LICENSEES: CP-6035 through CP-6059

Mr. Hallett moved, and Mr. Dockins seconded, to ratify the list of new licensees from CP-6035 through CP-6059 as presented. Motion carried.

Carol Lynn Reed	CP-6035	Exam	ID	10/10/2018
Ryan Bruce Birchell	CP-6036	Reciprocity	UT	10/10/2018
Holly C Henson	CP-6037	Reciprocity	WA	10/10/2018
Riley Donnell Hunter	CP-6038	Exam	ID	10/11/2018
Robert Arthur Wood	CP-6039	Exam	ID	10/15/2018
Tracy Granger Wamsley	CP-6040	Reciprocity	TX	10/15/2018
Samantha Kate DeRuyter	CP-6041	Reciprocity	WA	10/15/2018
Jason David Hendricks	CP-6042	Exam	ID	10/16/2018
Christopher Dare Harrell	CP-6043	Reciprocity	VA	10/18/2018
Tad Peter Johnson	CP-6044	Reciprocity	MN	10/30/2018
David Matthew Cowles	CP-6045	Grade Transfer	CA	11/1/2018

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
January 17, 2019
REGULAR SESSION

Michael Arthur Moreau	CP-6046	Exam	ID	11/7/2018
Tracy Lynn Dunne	CP-6047	Reciprocity	CA	11/21/2018
John Michael Drasso	CP-6048	Reciprocity	CA	1/2/2019
Kimberley Pearce Jones	CP-6049	Reciprocity	WA	12/10/2018
Aaron Kelly Lavarias	CP-6050	Exam	ID	12/18/2018
Nicole Marie Wilson	CP-6051	Exam	ID	12/20/2018
Christopher Michael Gummeson	CP-6052	Reciprocity	WA	1/3/2019
John Stone Gable	CP-6053	Exam	ID	1/3/2019
Kendell Margaret Hart	CP-6054	Reciprocity	NE	1/9/2019
Debra Ann Donaghy	CP-6055	Reciprocity	CA	1/9/2019
Chelsea Jo Chase	CP-6056	Grade Transfer	SC	1/9/2019
Meighan Victoria Wilson	CP-6057	Exam	ID	1/9/2019
Michael Scott White	CP-6058	Exam	ID	1/9/2019
Porter Craig Clayton	CP-6059	Exam	ID	1/9/2019

8. LICENSING FREEDOM ACT

Mr. Absec provided an update to Executive Order 2017-06 outlining the recommendations from the order and Governor Little's State of the State Address. Mr. Absec and Ms. Rosholt noted there would be continuous examination of the Accountancy Act and Rules.

9. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Mr. Absec provided the Board with an update on proposed changes to the UAA Model Rules on Peer Review. Mr. Absec reported on the peer review activity for firms from the 4th quarter 2018 and gave a summary on all activity from 2018. Mr. Absec also explained the communication Board Staff is having with firms to remind them of an impending peer review due date. Ms. Lantz provide the Board with an update of pertinent topics discussed at her recent AICPA meeting.

10. CPE

Ms. Helton presented an update on CPE reporting for the 2018 year. Ms. Helton reviewed with the Board information regarding non-interactive self-study courses. The CPE committee will meet in early March. Mr. Peery, motioned, and Ms. Harmon seconded to ratify Shelly Munger, CPA to a 5-year term on the CPE Committee. Motion carried. Mr. Hunter motioned, and Mr. Bell seconded, to not exempt penalty CPE as requested by CP-5063. The Board directed Board staff to allow prior year CPE reports to be amended to reflect certificates of completion when a reporting error occurred.

11. NASBA

Mr. Absec gave the Board an overview of issues that NASBA is currently either working on or seeking comments. Mr. Peery provided an update from the recent meeting of the NASBA Education Committee and Mr. Dockins provided a report on the NASBA Standard Setting Committee meeting he recently attended.

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
January 17, 2019
REGULAR SESSION

12. UPCOMING MEETINGS

The Board set the following meeting dates for the 2019 calendar year:

- Wednesday, April 24, 2019
- Wednesday, July 17, 2019
- Wednesday, October 16, 2019 – Strategic Planning ½ day
- Thursday, October 17, 2019

There being no further business before the Board the meeting was adjourned at 3:52 PM.

T. Layne VanOrden, CPA, Vice Chair

Scott Dockins, CPA, Secretary

Jason Peery, CPA, Treasurer